

## Legal Index for Municipal Officers

### Abatements:

1. Applications: 59:59; not a public record: 59:60
2. Certificate of abatement: 59:70
3. (Ch. 58 §8): Codman v. Westwood, 309 Mass.433
4. Deadline, postmark date 59:59
5. Denial Notice: 59:63
6. Insufficient value to meet charges: 59:72
7. Legal Costs: 59:62
8. Minimum amount \$1.00: 59:58A
9. Amounts less than \$10 (91-205): 60:2
10. Notice of denial to applicant: 59:63
11. Notice of abatement to collector and accountant: 59:70A
12. Procedure after abatement: 59:70A
13. After purchase by town: 59:72A

### Abutters List: 40A:11

### Acceptance of Special Act: 4:4

Revocation of Acceptance: 4:4A

### Acceptance of Local Option Statutes: 4:4

Notification of Secretary of State: 4:5

Recording at registry: 40:42A (lien water charges); 83:16A (lien sewer charges); 164:58B (electric lien)

Rescission of Acceptance General Law: 4:4B

### Acceleration New Growth: 59: 2A(a); IGR 90-401; See also Supplemental Assessments 59:2D; IGR 99-206

### Accountants

Approval of Bills: 41:56; 41:52;

Certification Availability of Funds: 44:31C

Custody of contracts: 41:57

Duties: 41:55

Employment contracts; included 41:108N

Filing forms, returns, reports: 41:53

Reconciliation of bank balances and cash: 41:50

Reports to assessors:41:54A

Report receipts/payments to director: 44:43

Table of estimated appropriation: 41:61

Town clerk may be appointed: 41:55

### Accounting System

Cities and towns: 44:38

Schools: 44:38

### Address affidavit to be mailed with preliminary tax bills: 59:57D

### Adult education: 71:71E

### Advances to employees: 44:66

### Affidavit of first mailing: 60:3

### Affordable housing tax agreements, local option 58:8C; 60:1

### Agricultural preservation restriction: 132A:11A-11G

### Airplanes, taxation: Boston did not have situs to tax planes at Logan, Flying Tiger Line, Inc. v Board of Assessors (1989) 404 Mass 359, 535 NE2d 231; overruled by Ch. 195 Acts of 1989 amending Ch. 59:18; 90:49 federal certificate fee in lieu personal property tax.

### Airports (private); 59:5(38); improvements exempt so long as available to general public

### Anniversary Celebrations: 44:53I

### Ambulance, service charges: 40:5F, receipt reserved for appropriation

### Annual assessment of taxes: 59:23

### Annual certification by Commissioner:

Pipelines: 59:38A  
 Telephone: 59:39  
 Annual Report (towns): 41:61  
 Annual Town Elections: 39:9A  
 Annual Town Meetings: 39:9-10  
 Anti-Aid Amendment: Art. 18 of the Articles of Amendment, further amended by Arts.46 & 103  
 Appeals of Charities: 59:5B  
 Appellate Tax Board: 58A, 59:64-65  
 Appointment town officers: 41:1,1B appointed by the selectmen unless other provision made by law or by vote of the town.  
 Appointment of police officers and firefighters, local acceptance, age at appointment, military service extension 31:58A  
 Apportionment: by assessors, 59:78A; by land court, 60:76A after tax taking or sale; if before actual bill, apportion both estimated & actual tax; IGR 92-207  
 Appropriation (Liability in Excess of Prohibited): 44:31  
     Penalty for violating 44:31: 44:62  
     Accountant's oversight: 41:58  
     Transfers: 44:33B  
 Approval Not Required Lots: 41:81P  
 Approval of bills for payment:  
     Departmental: 41:56/41:52  
     Payroll: 41:41  
     RSD: 71:16A  
 Architectural services; no longer have to borrow separately: 44:7(21) and (22)  
 Articles (Appropriations): If an article specifies a fixed dollar amount, meeting cannot appropriate in excess of that amount; if no amount, no limit imposed: 89-835; AG opinion, 1920, p. 519.  
 Arts Lottery Council; 10: 58; monies from state cultural council a revolving fund (including interest)  
 Assessed Owner: 59:11; error in name of person: 60:21  
 Assessment Date: 59:2A 59:11  
     Personal Property: 59:18  
 Assessment Increase Limits (districts & regional authorities: 59:20A; overrides 59:20B)  
 Assessors: Appointment of counsel: 41:26A  
     Assistant Assessor: see Assistant officers  
     Cannot commit taxes unless collector bonded: 59:53; Bond: notice of collector/treasurer bonds to assessors: 41:20  
     Cannot be collector: 41:24  
     Certification: 830 CMR 58.3.1  
     Compensation (additional): 59:21A; 59:21A½  
     District Taxes: 59:21: based on this statute we have taken the position that districts are subject to the 40:56 tax classification provisions; must hold annual hearings.  
     Failure to perform (87-468): 41:27  
     Information for assessing taxes: 59:38D, E, F, G; processing abatements 59:61A  
     Number, selection, tenure, chairman: 41:24  
     Public access to information: 59:52B, 59:52B, 61A, 58:8A  
     Training Sessions: 59:21B: assessors must attend if required by Commissioner  
     Vacancy in office, effect: 41:30A  
 Assignments of tax receivables and tax titles: 60:2C; 60:52  
 Assistant Officers  
     Accountant: 41:49A  
     Assessor: 41:25A  
     Auditor: 41:49A  
     Clerk: 41:19  
     Collector: 41:39C  
     Treasurer: 41:39A

Assisted Living Facilities: Ch. 19D (Ch. 354 Acts of 1994); "portion of any building operated as an assisted living residence" classified as residential ATB Jurisdiction: 58A:6 (Exemption, 60A, 60B, etc.) 59:65

Attorney General Validation Bylaw: 40:32

Audits: Cities and towns: 44:42  
 Clerk file name/address of firm with Director: 44:42  
 Collector: 60:92  
 Director cause audit: 44:40 permits the director to cause an audit of all cities, towns and RSD's annually; however, the director has not exercised this power. Rather, the director relies on the requirement of the Federal Office of Management and Budget, pursuant to Circular A-133, that every entity which receives at least \$300,000 in federal grants be audited annually. The school lunch program brings RSD's over this threshold. 11:12; State Auditors audit responsibility does not apply to "accounts which the director of accounts...is required by law to examine."  
 Firm file report with Director: 44:42  
 Frequency: 44:40  
 RSD: 71:16

Auditors, city: appointment: 41:48; amended by 223 of 94: duties 41:48; employment contracts; included 41:108N

Bad Check, penalty for: 44:69 60:57A: Ch. 273 of 96 added districts

Balance sheet: 44:43

Ballot questions: 54:42C: for inclusion on biennial state election ballot, question must be submitted at least 60 days before election; on town ballot, at least 35 days before election.

Bankruptcy: Automatic Stay 11 USC §362; does not stay Tax Takings: §362(b)(3)(18)  
 Priority Claims: 11 USCS §507:  
 (B) a property tax assessed before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition;  
 (E) an excise tax on (i) a transaction occurring before the date of the filing of the petition for which a return, if required, is last due, under applicable law or under any extension, after three years before the date of the filing of the petition; or (ii) if a return is not required, a transaction occurring during the three years immediately preceding the date of the filing of the petition;

Bazaars & raffles, conduct, regulation of: 271:7A

Bed & Breakfast Home: 59:2A (no more than 3 rooms for rent); see 64G §1 "Bed & Breakfast Home"

Beach Stickers: 40:5(25A) permits receipts reserved fund: 89-546

Betterments: 80  
 1. Appeals to: board 80:5; superior court 80:7; county com; 80:10  
 2. Charities, etc. subject; case law; Williams College, 219 Mass. 46 (1914)  
 3. Clause 17 deferral: 60:3B; 80:13B  
 4. Interest: 80:13; 5% or 2% above rate chargeable to body politic  
 5. Estimated Sewer Betterments: 83:15B  
 6. No personal liability: 80:4  
 7. Suspension of payment: 60:3B  
 8. Uniform Unit Method: 83:15; 95-1085  
 9. Extension of time for payment for unbuilt-upon land: 80:13A  
 10. For temporary repairs to private ways 40:6N (see also 82:24)

Betterment Reserve Fund 83:15A for estimated sewer assessments; in Mashpee; C.232 of 1994

Bid deposits: 149:44B; 41:81U

Bills (Prior Year): 44:64 if unenforceable because of insufficiency of appropriation; otherwise, payable with appropriation by later town meeting, identifying funding source.

Bills (Form of tax bill 60:3A): 60:3; Approval of form of tax list: 59:54.

Bingo, conduct, regulation of: 271:7A

Biweekly Pay: 149:148

Board of public works: 41:69C

Board Member Appointed to Another Town or District Office: 41:4A

Boats, Excise: 60B, 59:8, 63:67, 59:5(20); see Ship & vessel excise, 59:8A  
 Registration 90B:2ff. Dir. of Law Enforcement 21:6, 90B:11: uncollectible: 60A:7

Bond, Subdivision Construction; Release of: 41:81U; no interest to contractor on cash or check performance bond 96-1149; 43:29

Bonds, Municipal (performance): Clerk 41:13; Collector 60:13; Treasurer 41:35; RSD Treasurer subject to 41:35 pursuant to 71:16A; Collaborative Treasurer 40:4E; Treasurer State School 19B:8; District Treasurer subject to 41:35 pursuant to 41:121; District temporary treasurer 141:122, clerk 141:123  
 Assessors committing warrant: 59:53  
 Bond: notice of collector/treasurer bonds to assessors: 41:20  
 Bond Proceeds: 44:20  
 Borrowing (Notification to BOA: 44:28; 48 hours after vote becomes effective)  
     Anticipation of reimbursement by Commonwealth: 44:6A  
     Anticipation of revenue: 44:4  
     Architectural services 44:7(21)(22); 5 yrs. increase floor space  
     Asbestos removal: 44:7(31)  
     Assessors maps: 44:7(18)  
     Athletic facilities: 44:7(25)  
     Bridges: 44:7(4)  
     Buildings: 44:7(3); remodeling, reconstructing 44:7(3A)  
     Cemeteries: 44:7(8)(20)  
     Computer: 44:7(29)  
 Departmental Equipment 44:7(9); 5 yrs or up to 15 with EFB  
     Energy conservation: 44:7(3B); energy audits: 44:7(26)  
     Engineering 44:7(22)  
     Equipment (departmental) 44:7(9); heavy 44:7(9A)  
     Final judgments 44:7(11)  
     Fire equipment, rehabilitating: 44:7(9A); fire alarms: 44:7(14); fire insurance: 44:7(16)  
     Grant anticipation: 44:6; 44:6A; 44:8C  
     Ice-skating rinks 44:7(2A)  
     Inside debt limit: 44:7  
     Inter-fund 44:20A; IGR 92-105  
     Lakes: 44:7927)  
     Land: 44:7(3)  
     Municipal Light Plants Telecommunications Facilities: 44:8(8 & 8A)  
     Outside debt limit: 44:8  
     Parks, playgrounds: 44:7(2)  
     Piers, wharves; (includes dredging): 44:7(17)  
     Ponds: 44:7(27)  
     Police communication: 44:7(14)  
     Public works: 44:7(19)  
     Recreational facilities: 44:7(25)  
     Repairs town buildings 44:7(3A) up to 20 yrs. with EFB  
     Report to BOA  
         City/town: 44:28  
         RSD: 44:28A  
     Revaluation: 44:7(18)  
     Roads: 44:7(5)(6); walls & dikes to protect highways 44:5(7)  
     School Building Assistance C.645 of 1948, as amended (superseded by GL Ch.70B)  
     Sewers drains: 44:7(1); lining sewer pipes 44:7(1A); connecting dwellings: 44:7(10)  
     Swimming pools (outdoor): 44:7(2B)  
     Short Term Borrowing 44: 17  
     Steel, exposed structural: 44:7(30)  
     Telecommunications facilities, authorization of municipal light plants to construct 164:47E; authorization to borrow to construct 44:8(8 & 8A)  
     Tennis courts: 44:7(23)  
     Traffic signals: 44:7(14)  
     Violations: 44:62  
     Water Pollution Abatement Trust: 29C:1 ff.  
     Wharves, piers: (includes dredging): 44:7(17)

Brownfields: tax abatement: 59:59A; Ch. 206 §33 of the Acts of 1998; amendment mandating implementation bylaw: acts 1999 158:3

Budget

Cities: 44:32 We've said towns may rely, also, on this statute; 44:31A; 33-33B.

Submission by Governor; within three weeks after the convening of the general court: Art. LXIII, §2.

Budgeting: Dept. estimates to accountant: 41:59, or to mayor & auditor: 44:31A; table of estimated appropriations: 41:60;

Buildings: (borrowing for constructing): 44:7(3)  
(borrowing for repairing): 44:7(3A)

Building permits: can be withheld for non-payment of taxes, charges or fees under 40:57;  
copy to assessors: 143:61

Burden on appellee assessors in ATB if assessment increased w/n next 3 years: 58A:12A

Businesses, corporations, etc. certificate with municipal clerk: 110:5

Bylaw validation: 40:32

Cable TV: 166A: fees: 166A:9

Cape Cod Land Bank: St.98, ch. 293; section 6 relates to 3% "additional excise;" not included Prop 2½

Capital Planning Committee: 41:106B must be voted at ATM.

Celebrations, Anniversary: 44:53I

Cemetery:

Perpetual care funds: 114:25; expended by cemetery commissioners

Clause 12th, religious non-profits tax exempt

Sale of cemetery lots: 114:25: receipts reserved for appropriation fund

Certificate of Municipal Lien: 60:23; local acceptance fee provisions: 60:23A & 60:23B

Certification Availability of Funds: 44:31C

Certification to Tax Title Account: 60:61

Certiorari: 249:4

Charities: Appeals: 59:5B In Trustees of Reservation v. Board of Assessors of Windsor, 14 Mass. App. Tax Bd. Rep. 22, 26 (Docket No. 159046, Dec. 2, 1991), the Board concluded that in enacting 59:5B the "Legislature authorized appeals for denials of charitable exemptions without compliance with the jurisdictional requirements imposed on appeals brought under 59:64 & 65."

Water/Sewer Charges: 40:42C; 83:16C; Winthrop v. Winthrop Housing Authority, 27 Mass. App. Ct. 645

Charter: 43B:20 of Home Rule Procedures Act, "The provisions of any charter ... adopted pursuant to the provisions of this chapter shall be deemed consistent with the provisions of any law relating to the structure of city and town government, the creation of local offices, ... and the distribution of powers, duties and responsibilities among local offices.

Charter commission: 43B:8

Checks (insufficient funds): 44:69, 60:57A

Cherry sheet distribution and assessment: 59:20A

Child Care Facilities Classified Residential: 59:3F; 40A:9C

City Budgets: 44:32

City Year: 43:15

Civil Relief Act: 50 U.S.C. app. §574; 80-206

Classifications of Property: 59:2A

1. Classification categories: 59:2A
2. Classification Hearings: 40:56.58:1A; notice annual IGR (Determinations of Levy by Class):
3. Dwelling: 59:2A: facilities for living, sleeping, cooking and eating on non-transient basis
4. Newspaper notice giving date, time and place, etc. 90-108
5. Percentages of Shift: 40:56
6. Maximum shift: 58:1A

Clerks: 41:12-19J; town clerk 41:15

Certification of appropriation: 41:15A

List of businesses, corporations, etc.: 110:5

Warrant approval during absence of selectmen: 41:56

Closing Books: 44:56

Collaborative: 40:4E; can purchase real estate and equipment St.95, Ch. 98 (previously could only lease).

Collection agency: 60:2B  
Collective Bargaining: 150E  
    Bargaining Unit: 150E:1 (Definition of Public Employee) & 150E:3  
    Duty to Bargain; 150E:6  
    Funding: 150E:7  
    Joint Labor Management Committee: St. 1989, 589:1  
    Labor Relations Commission: 150E  
    Unfair Labor Practice: 150E:10  
Collective purchasing: 7:22B  
Collector  
    Account: 60:2  
    Bond: 60:13; 59:53  
    District Taxes: 59:21  
    Fees: 60:15  
    Removal: commissioner petition to superior court: 41:39B  
    Town Collector: 41:38A  
    Turnover: 60:2  
Commissioners of Trust Funds: 41:45  
Commitment List: 59:53 & 54  
Community Preservation Act: 44B:  
Community school: 71:71C, 71E  
Compensating Balance Agreements: 44:53F  
Compensation: 41:108  
    Classification of positions: 41:108A  
Condominiums: 183A  
    Water/Sewer Liens 183A: 14  
Conduct of employees: 268A: 19; public officials: 268A: 21A  
Confidentiality of information about law enforcement personnel 66:10(d)  
Conservation Commission: establishment; powers and duties: 40:8C;  
    Fund: 40:8C; city or town may appropriate to fund; may be spent by the conservation commission for any purpose authorized by G.L. Ch. 40 §8C, which would include the purchase of conservation lands. The commission may use monies in the conservation fund, appropriations or proceeds from borrowings for conservation acquisitions generally, to purchase such lands without town meeting approval for each individual parcel, unless the land is acquired by eminent domain. Op. Atty. Gen., December 12, 1969, pg. 83.  
    Wetland Protection Fund/Fees: 131:40; (See IGR 90-103, Ch. 287 §54 Acts 1989; Ch. 43 §218 Acts of 97- fees may be spend w/o appropriation; IGR 98-101, supersedes 90-103: Ch. 194 Acts of 98 continues this provision.)  
Conservation Restriction Removal: Article XCVII of Amendments; Art. Amend XLIX requires Legislative approval  
Constables: 41:91-95  
Consultants (Employment outside): 44:53G  
Consumer Price Index Increase: Clauses 17, 17C, 17C½ and 17D; IGR 98-205 (for FY99 2.8%)  
Contingent Vote: 59:21C(m); count from date of vote, not dissolution; 92-1079  
Continuance of municipal lien see: "statement"  
Contracts: 40:4; 41:57: town accountant shall have custody of all contracts of the town; in city, contracts filed with clerk: 41:17; construction: 44:31C; employment: 41:108N; public contracts: 43:29; public works construction and materials: 30:39M  
Corporations, businesses, etc. certificate with municipal clerk: 110:5  
Corporations Book: 58:2  
County:  
    1. Hospital Assessment: 58:17A  
    2. Govt. Finance Review Board: 64D:12  
    3. Payment of expenses: 35:11  
    4. Statement authorizing payment: 35:14

5. Treasurer's authority over disbursement of funds: 35:10  
County Commissioner Election (Vacancy): 54:144  
County tax assessment: 35:30, 31; Limit on Increases: 59:20A  
Court judgments: 44:31; 59:23  
Credit Cards Golf Fees (St.1993 Ch. 142): 40:5F  
Municipal use: 91-216 (44:2 prohibits incurring debt other than as specifically authorized; on officer authority to enter contract for card; 44:31: liabilities in excess appropriation, etc.  
Credit union deductions: 41:41B  
Custodians' detail: 71:71E  
Day care programs (revolving): 71:26A-D  
Debt Payment: 44:19  
Level Debt Service (59:21C(k); school bldg.: 44:19  
Debt and interest: raise on recap: 59:23  
Deeds (Excise Stamps \$4.56 per \$1000; \$3.42 Barns.): 64D; related statute Ch. 546 Acts of 1969  
Deed in lieu of foreclosure 60:77C  
Deemed Denied: 59:64  
Deferral: Tax 41A, Betterment 80:13B, Sewer 83:16G, Water 40:42J; for water, sewer and betterment deferrals, adapt the tax deferral forms.  
Deferred compensation: 44:67  
Deferred sewer assessments: 80:13B  
Demolition: 139:3A  
Department: Broadhurst v. City of Fall River, 278 Mass. 167  
Deficit Spending: 41:58 44:31  
Demand: 60:16  
Departmental turnover: 44:43  
Deputy Collectors: Appointment by collector: 60:92; by commissioner: 14:3  
Direct Deposit: 41:41B  
Director of Accounts Investigations: 44:46A  
Disclaimer or tax title: (state tax form 366): 60:84; (Issued by collector, not treasurer)  
Discount on tax bills: 59:58 (3% is fully paid by due date first installment) Ch. 181 Acts of 1995; must account for with adjustment in overlay or appropriation; only works with semi-annual system.  
District  
Assessment: 59:20A  
Officers: 41:113-123A  
Taxes: 59:21; 59:53:  
(Fire Districts) Lease real estate: 48:77A (10 yrs.)  
Salary of collector and treasurer: 41:108B  
Division of Local Mandates: 11:6B; 29:27C  
Docks, Taxation (License DEP 91:13): 59:5(2)  
Dog regulation, county: 140:137-174  
Local dog fund: 140:147A; money to treasurer; general fund; needs appropriation  
Due Date Municipal Charges: 40:21E; exemption applications 60:3A  
Early Payment: 60:19  
Education: Ch. 69-78  
Education Fund: 60:3C  
EEOG: 70A:4  
Effective Dates:  
4:1; Article 48, Ref., Pt. 1A statute not declared to be an emergency becomes operative not earlier than 90 days after approval; Statute which was subject to referendum, and which was approved on July 17, 1945, would under Article 48, Section 2 of Amendments to Constitution, Referendum, I, and under instant section, take effect upon October 15, 1945, 90 days after date of approval, provided that act was not rendered inoperative by referendum proceedings before its effective date. E.B. Horn Co. v Assessors of Boston (1947) 321 Mass 579, 74 NE2d 421.  
Elderly Housing; residential improvements to provide; Clause 50th; 90-212; 30 day application on form 97EH  
Elected to appointed officer: 41: 1B

Prior to 1989, excise was \$2.28 per thousand. Legislature doubled rate (\$4.56) for all counties but Barnstable which had its own county excise. Barnstable increase was 50%. Therefore, \$3.42 state rate in Barnstable and \$2.28 county rate.

Elections: 41:1; expenditures for political purposes: 55:22A; nomination papers: 53:10 (submitted to clerk); 53:7 (submitted to registrar of voters)  
 Electric Rates, Delinquent: 164:58B-58F  
 Emergency: 44:31, 44:8(9), 40:19; bids 149:44A  
 Emergency Finance Board (EFB): 10:47  
 Eminent Domain Tax Liens: 79:44A; taxed to corporation acquiring (59:3B); if commonwealth takes, must own on July 1, otherwise responsible for tax; tax should be part of damages to landowner: 79:12; measure of damages includes certain property tax  
 Encumbrance: 87-867: 90-241: 44:56; letter of 41:58; salaries: 44:56; 71:40  
 Dept. Heads Notice of Amounts to Encumber: 41:58  
Wilmington 19 Mass.App.Ct. 964 (1985)  
 End of year accounting: 44:56  
 Engineering fees; no longer have to borrow separately: 44:7(21) and (22)  
 Enterprise Funds: St.1990 Ch.177 §129: 44:53F½; (40:39K: repealed by St. 1990 Ch. 177 §104)  
 Equalized Values (EQV): 58:9-10C  
 Equipment (Departmental), borrowing for: 44:7(9)  
 Error in name of person assessed: 60:21  
 Escheat (unclaimed money in hands of municipality): 200A:9A (see Tailings)  
 Escrow (mortgage): 183:61-2, 167E(2)(B)  
 Estimated Sewer Assessments: 83:15B  
 Estimated Tax: 59:23D (semiannual)  
 Ethics; conduct of public officials: 268A  
 Excess and deficiency (schools): 71:16B½  
 Excessive assessments: 59:82  
 Executive Secretary to Selectmen: 41:23A  
 Exempt Properties List: 59:51; 59:86; Form 121  
 Exemptions: Sylvester v. Braintree 344 Mass 263; DeCenzo v. Framingham 372 Mass 523  
     Due date of application: 59:59; 60:3A  
     Local option to annually increase 17, 17C, 17C½ and 17D up to cost of living; last paragraph 59:5; added by St.1995, c. 181, § 1; to increase whole estate and receipts amounts: 17E and 41D  
     Local option elderly exemption qualification and benefit increases 59:5(41C)  
     Local option small personal property accounts 59:5(54); added by St. 200, c. 159, §114  
     Senior Tax Workoff Program 59:5K  
 Expedited tax foreclosure proceedings 60:65, 69A & 81B  
 Facsimile signatures: city clerk and asst. 41:18B; bonds/notes 44:16A; RSD 71:16; treasurer of public body check 107:45A; collector: 60:29; director accounts state house notes 44:24; (91-869&1024); need actual signature unless express statutory authority.  
 Fair Cash Value Assessment Standard: 59:38  
 Farm excise: (no tax if less \$10): 59:8A  
 FDIC (93-993, 8 of 58): 12 USC §1825  
 Federal Credit Union: 12 USC §1752  
 Federal grants (deficit spending): 44:53A  
 Federal Home Loan Mortgage Co.12 USC §1452: (Subjects FHLM property to taxation)  
 Fees (Sec. 123 of Ch. 138 of 1991): 40:22F  
     Landfill (Requires appropriation): 44:28C(f)  
 Finance Committee: 39:16; 41:59, 60  
 Finance director: 43C: 11  
 Fines (Highway):  
     1. Amount: 90:20  
     2. Procedure for offenses: 90C  
     3. Pay-over to cities and towns: 280:2  
 Fire Chiefs, employment contracts 41:108O; amended St. 2000, c. 423  
 Fire district: 48:60-80; rental real estate: 48:77A



Firearms identification card; \$25 fee: 140:129B; amended by Ch. 180 §29 Acts of 1998: half of fee goes into an agency fund (like withholding tax money) to be sent to state for deposit into Firearms Records Keeping Fund: 29:25S (added by Ch. 180 §2, Acts of 1998); other half treated as a receipt.

Firefighter, Call or Volunteer: Payments Following Injury: 32:85H

Fiscal Year: 44:56 (towns); 44:56A (cities); 41:120 (districts)

Foreclosure of tax title; proceeds of sale certified to free cash: 59:23; Land of Low Value Foreclosure Proceeds: 60:79 (surplus held for 5 years against possible claims by parties with interests in foreclosed parcel); expedited procedures 60:65, 69A & 81B

Form of List: (Not Public Record 59:32): 59:29, 36

Failure to Submit, Assessors Estimate Value: 59:36

Forfeit Abatement Right: 59:61

Forms (Commissioner's Approval): 58:3,60:105; 58:31

Foxborough Stadium Construction: municipal bonding and parking fee provisions: St. 99, c. 16 §7

Free Cash Certification: 59:23; no appropriations from free cash after June 30th; however, transfers may be made up to July 15 (86-492); On this basis, city councils and town meetings can transfer between budget line items up to that date.

Fuel Tax: 64E; municipalities not exempt 90-241

Funds

#### Temporary funds

school rental receipts	c.40:3
reserve fund	c.40:5A (cities);40:6 (towns)
free cash	c.59:23
overlay reserve	c.59:25
reimbursement - debt expenditure	c.44:6,6A,53B

#### Permanent funds

health insurance claims trust fund	c.32B:3A
stabilization fund	c.40:5B
pension reserve fund	c.40:5D
unemployment compensation fund	c.40:5E
ambulance receipts reserved	c.40:5F
beach & pool receipts reserved	c.40:5F
golf course receipts reserved	c.40:5F
skating rink receipts reserved	c.40:5F
conservation fund	c.40:8C
recycling commission fund	c.40:8H
waterways improvement fund	c.40:5G & c.60B:2(i)
workmen's compensation fund	c.40:13A,13C
parking meter fees	c.40:22A
off-street parking receipts	c.40:22B,22C
bond proceeds	c.44:20
highway & water pollution grants	c.44:53
certain insurance proceeds	c.44:53 (up to \$20,000)
lost books/industrial arts supplies	c.44:53
grants & gifts	c.44:53A
overlay	c.59:25,70A
law enforcement trust fund	c.94c:47
county dog fund	c.140:147A,172
sale of real estate	c.44:63
cemetery funds	c.114:15,25
wetlands protection fund	c.131 §40
weights and measures violations civil citations reserved fund	c. 98:29A (Ch. 295 §24 Acts of 1998)

#### Enterprise revenues

enterprise funds	c.44:53F½
water receipts	c.41:69B
sewer receipts	c.83:16
electric light receipts	c.164:57
trash collection charges	c.44:28C(f)

#### Revolving funds (no appropriation needed)

arts lottery council money	c.10:58
school lunch fund	acts of 1948 c.548 (amended)
school rental receipts	c.40:3
performance bond forfeitures	c.41:81U(up to \$100k)
grants/gifts (not reimbursements)	c.44:53A
police special details	c.44:53C
recreation revolving fund	c.44:53D
general purpose rev. fund	c.44:53E½
zoning/planning bd. consultants	c.44:53G
overlay	c.59:25,70A
school e&d (ed reform)	c.70:11
culinary arts program	c.71:17A
school day-care receipts	c.71:26C
school athletic fund	c.71:47
community school programs	c.71:71C
adult/continuing ed.-schl prprty	c.71:71E
non-resident students' tuition	c.71:71F
metco reimbursement	c.71b:12,12A
vocational ed. program receipts	c.74:14bB
tuition for state wards	c.76:12B (also school choice)
law enforcement trust fund	c.94C:47
reimbursemt - consrvtn. land debt	c.132A:11

#### Trust funds

health insur. claims trust fund	c.32B:3A
scholarship & local ed. trust fund	c.60:3C

#### example of special acts for individual cities & towns

Yarmouth liability ins. fund c.750 acts of 1987

Garnishment: 60:93

General Legislation ( 2 or more c/t): Mass.Constitution Art 89 §8

Gifts/Grants: funds 44:53A; personal property 44: 53A1/2; school: 71:37A; gift of land must be accepted by town meeting (language in 59:72A) 94-914

Golf Courses Special Acts: Situate Ch. 78 of 94; Bridgewater Ch. 125 of 94; Acushnet Ch. 56 of 95; Brewster H. 5033 of 97

Governor's Message: Art 89 §8

Handicap Plates: 90:2; 540 CMR 17.03; E95-329, 584

Hardship Exemption: 59:5(18): Review of denials of applications for hardship abatements proceeds by way of a complaint in the nature of certiorari under 249:4. Assessors of Saugus v. Baumann, 370 Mass. 36.

Hazardous Materials: 21E

Heart/Lung Law, retirement: 32:94A

Health Claims Trust Fund: 32B:3

Health insurance: 32B: 16

Highway fund: distribution: 58:18B; excluded from estimated receipts: 59:23

Historic houses: phase in of tax on increased value of improvements: 59:5J

Holiday (Due dates that fall on): 4:9, 41:110A (Saturday)  
 Home Rule Procedures: 43B:13; Article 89 as reported in Article 2  
 Homestead: 188:1 ff.  
 HOP; Homeownership Opportunity Program: St. 1987, c. 226, §9  
 Hotel/Motel Local Option Excise: 64G:3A  
 Housing & Urban Redevelopment Authority Exemption & Payment In Lieu Of Tax: 121B:16  
 HUD: 42 USCA §1546: Payment of annual sums to local authorities in lieu of taxes  
 Insurance reimbursements: 44:53(2)  
 Industrial Development Authority (tax exemption): 40D:20  
 Indemnification  
     Collectors and Treasurers: 41: 43A  
     Municipal employees and officers: 258:9, 13  
 Initiative Petitions (Cities): 43:38  
 In-law apartment exemption: Clause 50th  
 Instrumentality: 118C:2(f)  
 Insufficient Appropriation: 44:31, 64  
 Insufficient Funds Checks, Penalty: 44:69 60:57A: Ch. 273 of 96 added districts  
 Insurance  
     proceeds: 44:53  
     disposition of proceeds; notice to city/town loss \$1000: 139:3B; lien certificate and payment of tax from  
     proceeds: 175:99(14)  
     self-insurance: 40:13; Insurance fund;  
 Intangible personal property: 59:5(24)  
 Interdepartmental agreement: 40:4A  
 Inter-fund transfer in anticipation of borrowing or grant: 44:20A  
 Interest:  
     1. Abatements (8%): 59:69: ATB: 58A:13  
     2. Betterments: 5% or 2% above rate chargeable to body politic; 80:13  
     3. Federal Judgment Rate: 28 U.S.C. §1961  
     4. Grants: 44:53A  
     5. Judgments: 231:6B; civil judgments; 12% per annum  
     6. Molesworth 408 M 580 91-210 Person can direct how partial payment is to be applied.  
     7. Mortgage escrows: 183:61  
     8. Motor vehicle excise: 12%; 60A:2; 8% on abatement only if ordered by ATB: 60A:2Municipal  
     Charges and Bills: 40:21E  
 Intermunicipal Agreements: 40:4A (in general); 40:4E (school collaboratives); 40:8G (police ); 41:30B (assessing)  
 Internal transfer of funds in anticipation of borrowing or grant: 44:20A  
 Investigations by selectmen: 41:23B; by Director of Accounts: 44:46A; by DA, 44:62  
 Investments: 44:55; trust funds: 44:54; 29:38A (Mass. Municipal Depository Trust; 44:55B, duty to invest: safety  
     liquidity and yield  
  
 Joint Labor-Management Committee: Ch. 589 of the Acts of 1987: (Commissioner assists committee in determining  
     financial ability to fund agreements.)  
 Joint ventures: 40:4A  
 Judgments, (final judgments; awards of industrial accident board): 92-1005; 59:23: 44:31  
     Final judgment requires decision of court deciding pending case by awarding money;  
     Voluntary dismissal or withdrawal of action in settlement not final judgment 94-811  
     Borrow to pay final judgments one year 44 §7(11)  
     Interest on judgments: 231:6B; civil judgments; 12% per annum  
 Jury duty: 234A: 48  
  
 Labor Relations Commission: 150E  
 Land, Municipal:

1. Abatement tax land purchases: 59:72A; While a purchase of taxable property by the town itself would result in the abatement of pro-rated amounts based on the date of purchase, under 59:72A, no similar provision applies to other exempt property, including that of a housing authority.
2. Disposition of Proceeds on sale: 44:63; sale of tax foreclosure land: 59:23; requires that proceeds from the sale of tax title possessions be credited as part of available funds (free cash) upon certification of the director of accounts.
3. Gift: gift of land must be accepted by town meeting (language in 59:72A) 94-914
4. Purchase 40:14
5. Sale 40:15
6. Sale by Exempt (Charity, Government): 59:2C
7. Taxation land sold (90-657): 44:63A, 59:2C
8. Transfer of land: 44:15A

Land of Low Value: 60:79

Landfill closure borrowing; increased 15 to 25 years; 44:8(24)

Law enforcement personnel: disclosure names: 66:10; Ch. 39 of 96

Law enforcement trust fund: 94C:47(d); formerly, expenditures had to be by appropriation; however, pursuant to amendment in 1998, may be expended without appropriation "to defray costs of protracted investigation, to provide additional technical equipment, or expertise, to provide matching funds to obtain federal grants, and such other law enforcement purpose as the chief...deems appropriate", but not for operational costs.

Lead Paint Removal Credit: 830 CMR 62.6.2: 62:6

Lease Municipal Property (98-641 schools)

Long Term: 186:1: if demised more than 100 years with 50 remaining, fee simple

Regional School: 71:16(r)

School facilities: short term, 71:71E; long term, 40:3; community school, 71:71C

Town Land: Lease/Sale: 40:3

Leased Personal Property: 59:18(2)

Legislative Recommendations of Commissioner: 14:6(2)

Liabilities in excess of appropriations: 44:31

Libraries

Library Aid: 78:19A

Not municipal depts, so not subject to municipal finance laws (97-642); can appropriate to them because of express authority in Anti-Aid Amendment. (Art.18 as most recently amended by Art.103) authorizes appropriations for the "maintenance and support" of free public libraries.

Treasurer: 78:10

Licenses/fees delinquent taxpayers: 40:57

Automobiles; junkyards: 140:57-59A

Transient vendor: 101:5

Lieu of tax payments for water supply: 59:5D

Liens

Abatement of Fire Hazards: 148:5

Betterments 80:1,ff; see also sewer assessments 83:14-22,27-28; water assessments 40:42G-42K

Septic System; 111:127B½

Cost of determining assessed owner: 59:12F

Demolition Liens 139:3A, 143:9

Fire Insurance Proceeds, municipal lien: 175:97A; see 175:99(14)

Lien Certificate: 60:23; local acceptance fee provisions: 60:23A & 60:23B

Lien, disclaimer of; issued by collector: 60:84 [applies only if there's a tax title, not an unperfected lien]

Local Option Liens (require acceptance of statutes)

Annual Water User Fees: 40:42A-42E

Municipal Charges: 40:58

Solid Waste Disposal Fees: 44:28C(f)

Annual Sewer User Fees: 83:16A-16E

Municipal Light User Fees: 164:58B-58F

Water Special Assessments: 40:42G ff.

Municipal Lien Certificate: 60:23; local acceptance fee provisions: 60:23A & 60:23B  
 Property tax Lien, duration of: 60:37  
 Removal of Certain Nuisances/threats to Public Health 111:125  
 Removal of Nuisances/threats to Public Health, etc. 111:127B  
 Life Estate: Assess tax to life tenant; Thayer v. Shorey, 287 Mass. 76; Spring v. Hollander 261 Mass. 373.  
 Limitations of Actions: 260:2  
 Limited Liability Company: 62:15; Ch. 281 of 95; 59:16A  
 Line Item Budget: 44:33B; not for Schools:71:34  
 Liquor, wine, cigars: 44:58  
 List of Exempt Properties: 59:51; 59:86  
 Local Aid Distribution: 58:25A  
 Local Mandates: (Auditor's Office 11:6): 29:27C  
 Lockbox, Tax Collection: 60:2A  
 Long Term Lease: 186:1: if demised more than 100 years with 50 remaining, fee simple  
 Majority: 4:6(5)  
 Mass. Port: Ch. 91 App: St. 1956 Ch.465  
 MBTA: 161A:18 exemption from property tax, extended to lessees by *Board of Assessors of Newton vs. Pickwick Ltd. Inc.*, 351 MASS. 621 (1967). Case may not still be good after amendments to 59:3A, predecessor of 59:2B  
 Majority Vote (86-295): 1946 Att.Gen.Opp. A vote by a majority of a quorum when it is less than a majority of the entire board does not constitute action by the board.  
 4:6(Fifth) "...words purporting to give a joint authority to, or to direct any act by, three or more public officers or other persons shall be construed as giving such authority to, or directing such act by, a majority of such officers or persons."  
 Manufactured Housing: 140:32G, 59:5(36)  
 Martha's Vineyard Land Bank: St. 85, Ch. 736; St. 87, Ch. 637.  
 Massachusetts Port Authority, exempt property/lessees taxable: 91 App:1-17  
 Massachusetts Technology Park Corporation: exempt property tax: 40J:4A(a).  
 Mayor: Veto: 43:54; 39:4: cannot be taken up by Council for override for 7 days  
 Medicaid Reimbursements: 44:72  
 St. 1993, Ch. 50 §72 93-1031  
 Mere Volunteer, Tax Payment: Mary Sheehan v. Edith M. Sheehan 361 Mass. 196 (1972)  
 Military service (released from work): 33:59  
 Minimum Refund or Abatement of Property Tax (less than \$1): 59:58A  
 Minimum Amounts Due: less than ten (\$10): 60:2  
 Minimum Tax Bill After Residential Exemption: 59:5C  
 Minimum Tax Bills; \$50, 59:57B; \$25, 59:57A  
 Minimum Residential Factor: 58:1A; See Residential Factor, choice of  
 Mobile Home Monthly Fee 140:32G; 59:5(36), exemption from property tax  
Molesworth 408 M 580; 91-210: Person can direct how partial payment is to be applied, to interest and charges or to tax.  
 Mortgage Escrows: 183:61  
 Mortgages and loans: 167E: Each such loan shall be evidenced by a note secured by a first mortgage which shall be a first lien on the real estate so loaned upon, except for municipal liens. 167E:2  
 Motor vehicle excise bills: 60A:2; 58:31  
 Residency tracking and information sharing 90:3 1/2  
Moscatiello v. Board of Assessors, 36 Mass. App. Ct. 622 (1994). "It would be administratively unsound to require assessors to analyze the provisions of each trust instrument and to determine eligibility for the exemption based on subtle differences in the degree of control exercised by a beneficiary who uses trust property as his principal residence."  
 Multiple Positions in Town or District: 41:4A; 268A: 20 (41:19I, exception for clerks); 268A: 21A; Assistant Assessor 41:25A  
 Municipal Buildings Insurance Fund: 40:13  
 Municipal Charges Lien: (IGR 88-221).40:58  
 Municipal charges due date: 40:21E  
 Municipal fees and charges: 44:22F  
 Municipal Land Purchase: 59:72A, Abatement of Tax; 40:14 General Authority; Sale, Proceeds: 44:63A

Municipal Lien Certificate: 60:23; local acceptance fee provisions: 60:23A & 60:23B  
 Municipal light plants: 164; Telephone Service: 164:47E  
 Municipal Revenue Growth Factor; see C&T, V.8, no.7, 7/95; earmarks certain percentage each community's growth in annual revenues for local schools  
 Mutual Aid Agreements: 40:4A (Intermunicipal Agreements in general); 40:8G (Police); 41:30B (Assessing)  
 MWRA Land: 59:5D (acquired before 1/1/46); 59:5F (acquired on or after 1/1/46); payment to cities and towns by MWRA 59:5G  
 National Guard pay: 33:59  
 New Growth: [Acceleration 59:2A(a); IGR 90-401]: 59:21C(f)  
 New construction assessment: 59:2D  
 Ninety days; time limit after actual tax bill for making omitted or revised assessments; other chapter 59 time periods tend to be 3 months, not 90 days.  
 Nomination Papers (city & town): 53:9A; time for filing: 53:10 (submitted to clerk); 53:7 (submitted to registrar of voters)  
 Non-profit hospital service corporations: property is tax exempt under 176A:19  
 Non-profit medical service plans: property is tax exempt under 176C:14  
 Oath (Payroll): 41:41  
 Oath of Office: 41:107  
 Office hours Saturday: 41:110A  
 Oil and Hazardous Material Release Prevention: 21E; relief c/t: 252 of 94  
 Old Bill, Payment in absence of appropriation: 44:64  
 Omitted assessments: 59:75  
 Open Meeting: 39:23B; mediation sessions added 259 of 94  
 Open Space (88-23): 59:2A(b), 40:56  
 Opinion Letters: 58:1A; 830 CMR 62C.3.1  
     Open Space Bond Bill; Ch. 14 Acts 1996; Item 2200-9959 of Sec. 2 of Ch. 85 Acts 1994; homeowners title 5  
 Optional Additional Exemption: St.1986 73:4; amended by C.126 of 1988; IGR 89-207  
 Optional Forms of Municipal Govt.: 43C; adoption, revocation or rescission by ordinance or by-law: 43C:14 (St. 1992, Ch. 133 §373)  
 Out of state travel: 40:5(34) repealed  
 Outside detail: 44:53C  
 Overlay: deficits 59:23; surplus: 59:25: 41:58 44:31  
 Override: 59:21C  
 Owners Unknown: 59:11  
 Paraplegic Veteran: 58:8A  
 Park land same restrictions: 44:7  
 Park land sales proceeds: 44:63  
 Park land sale; Art. Amend XLIX (XCVII) requires Legislative approval  
 Parking Fines: 90:20A  
 Parking meters: 40:22A  
 Partial Payments of Taxes: 60:62 60: 22 Molesworth 408 M 580; 91-210; Person can direct how partial payment is to be applied.  
 Partial Interest (Right to Bill): 60:22A  
 Payment of bills: 41:56  
 Payroll  
     approval: 41:41: committee, board, etc. can designate one member to approve  
     deductions: 180:17A-J, 32B  
 Payroll Frequency: 149:148  
 Pennies, nickels, minor coins: 31 USC §5103: US coins and currency are legal tender for all debts, public charges, taxes, and dues; Sec. 3587, Revised Statutes US provides that "the minor coins shall be legal tender at their nominal value for any amount not exceeding 25 cents in any one payment." Munick v Durham, NC Ct. found a water dept. correct in not accepting pennies for a bill.  
 Permits, withholding in case of delinquent taxpayers: 40:57  
 Personal property  
     Deceased persons: 59:18

Exemption for small accounts: 59:5(54); bulletin 2000-13B  
 Gifts of personal property: 44:53A 1/2  
 Petition: Initiative - Town Meeting: 39:10, City election: 43:37  
     for Referendum on measures: Representative town meeting 43A:10; City: 43:42; 43A:10  
 PILOT (No discount on taxes): 59:58  
 Pipelines (Valuation, Submission List, Etc.): 59:38A  
 Playground: G.L. Ch. 45, §14 provides that the town may acquire land by gift for playground purposes and may construct buildings thereon and provide equipment for that purpose.  
 Police  
     Addresses not public record: 66:10  
     Chief employment contracts: 41:108O  
     Physical fitness standards: 31:61A  
     Police career incentive pay program: 41:108L  
     Special Detail: 44:53C; conflict with 149:148  
     Strong Chief: 41:97A  
 Port Authority (Massachusetts), exempt property/lessees taxable: 91 App:1-17  
 Precedent: Decisions of Appellate Tax Board establish body of applicable precedent that serves as guide for assessors and taxpayers in all municipalities. General Dynamics Corp. v Board of Assessors (1983) 388 Mass 24, 444 NE2d 1266.  
 Preliminary Tax: 59:23D (see estimated tax); 59:57C (see quarterly tax)  
     (New Bedford Special Act to): 685 of 1989  
     (Send Second Estimated Bill) Norwood 1994  
 Presumption at ATB: Burden on appellee in ATB if assessment increased w/n next 3 years: 58A:12A  
 Prevailing Wage 149:26 as determined by commissioner labor & industries pursuant 6A  
 Prior Year's Bills: 44:64 if unenforceable because of insufficiency of appropriation; otherwise, payable with appropriation by later town meeting, identifying funding source.  
 Private Ways, municipal repair: 40:6N; Snow Removal 40:6C, 6D; Ownership to middle of way: 183:58 (87-488; 95:1054; 95-1142; 97-984); 84: 12-14, Repair by abutters; 82:24 repair by town at abutters' expense.  
 "Proportional and reasonable" taxation: Ch. 1, Sec. 1, Art. 4 and Art. 10 of the Declaration of Rights  
 Proposition 2 1/2: 59:21C: (g) Override (h) Underride (i) 1/2 Capital Outlay (j) Old Debt (k) New Debt (m) Contingent Appropriation  
     Commissioner cannot approve rate which would allow levy above Prop 2 1/2 limit: 59:21D  
     Increases in project costs; modest increases due to inflation, regulatory requirements and minor project changes come within the original debt exclusion vote.  
     Water/Sewer Debt Shift: 59:21C(n); IGR 93-207 (Proposition 2 1/2 Debt exclusion without ballot question) Public fund on deposit: 44:55  
 Public Information: 59:60; law enforcement personnel: 66:10(d)  
 Public Money: Pt. 2, C. 1, § 1, Art. 4; Pt. 2, C. 2, § 1, Art. 11, An appropriation of public money for a private purpose takes the property of the taxpayer without due process of law, in violation of both the state constitution and USCA Const. Amend. 14. 6 Op. Atty. Gen. 1922, p. 478. 6 Op. Atty. Gen. 1922, p. 478; 6 Op. Atty. Gen. 1922, p. 478.  
 Public Record: 4:7(26) 66:10  
     1. Abatement & exemption applications not public records 59:60  
     2. addresses/phone numbers of law enforcement, judicial, prosecutorial, DYS, correctional and other public safety/criminal justice system personnel not public records in custody of employers; law enforcement personnel: 66:10(d)  
     3. Computer terminals; equipment 59:52C  
     4. Delinquent Tax List; AG v. Lynn Collector 385 NE2d 505  
     5. Form of List 59:32  
     6. Information re: 38D,E,F,G: 59:52  
     7. Law enforcement personnel: 66:10(d)  
 Public Works, Superintendent : 41:69C-F  
     Contracts: Procurement: 30:39M ff.  
     Accountant's certification of appropriation 44:31C  
 Purchase/Sale Land: (Abandonment rights in realty): 40:15

1. Lease/Sale: 40:3
2. Pro rata taxation land sold by govt.: 59:2C (90-957); liability arises from transaction; therefore, no need for commitment; no deadline
3. Sale by Charity: 59:2C
4. Tax Title Land: 60:77B
5. Unpaid taxes upon purchase of land by govt.: 59:72A
6. Unpaid taxes upon sale of land by govt.: 44:63A
7. Disposition of Proceeds: 44:63
8. Proceeds Sale Tax Foreclosure Land: cert free cash 59:23:
9. Purchase Equipment State Contract: 7:22A

Qualified Bond Act: 44A:1-12

Quarterly Tax Bills: 59:57C: changes Ch. 284 of 96; districts bound by vote to convert to quarterly billing: 90-489

Quinn Bill: Police career incentive pay program: 41:108L

Quorum: 39:14

Raffles; Licenses: 271:7A

Railroads: Utility 63:52A; Tax Exemption 59:5(16)(d): Limitation on tax exemption: 160:87

Raffles, conduct, regulation of: 271:7A

Real Estate (Definition): 59:2A

Reassessments: 59:77 State Tax Form 44

Collection of Reassessed Taxes: 59:78

Receipts Reserved: 89-675; stabilization funds (G.L. Ch. 40 §5B), pension reserve funds (G.L. Ch. 40 §5D), unemployment compensation funds (G.L. Ch. 40 §5E), ambulance or recreational facilities funds (G.L. Ch. 40 §5F)

Recommitment: 60:97

Recycling programs: 40:8H; recycling proceeds: 44:28C(f)

Rescission of Acceptance General Law: 4:4B

Referendum Elections: cities 43:42; towns 43A:10; for inclusion on biennial state election ballot, question must be submitted at least 60 days before election; on town ballot, at least 35 days before election. 54:42C.

Referendum on Laws: Article 48, Ref., Pt. 3; Excluded matters Art. 48 Sec. 2

Referendum on municipal measures: Representative town meeting 43A:10; City: 43:42: 43A:10

Refunds: (Not for less than \$1).59:58A

1. Abatements (liable for costs before certificate): 60:20
2. No costs or fees if no tax due: 60:20
3. No refund if outstanding balance.59:69
4. Motor vehicle excise \$5 minimum: 60A:1

Regional Refuse Disposal District: 40:44H

Registering out of state and operating in MA: 90:3

Regional school district accounting and disbursement, separation of accounting, custodian 71:16A

Release of Subdivision Construction Bond: 41:81U

Relocation expenses sanitary code violation: 79A:13

Removal collector/treasurer; commissioner petition to superior court: 41:39B

Rental/lease of space: 40:3

Rescinding of local acceptance: 4:4B

Reserve Fund: 40:6 towns; 40:5A cities; 40:5C districts; transfers may be made up to July 15 (86-492); city councils and town meetings can transfer between budget line items up to that date; no appropriations from free cash after June 30th.

Residential Abandoned Property: Abatement:58:8; Foreclosure: 60:81A

Residential Exemption: 59:5C

Residential Factor, Choice of: 40:56, See Minimum Residential Factor

Resource recovery facilities, landfills; taxation of: 16:24A

Retention of Refund for Delinquent Taxes: 60:93

Retirement: authorize increase on recap: 32:22(7), c(iv)

Retirement board (accountant member): 32:20(4)

Retroactive Pay: 44:68

Revocation license and permit delinquent taxpayer: 40:57



Revocation (Repeal) of Special Act: 4:4A

General Law: 4:4B

Revolving funds See Funds

Arts Lottery Council; 10: 58

Athletic and Other School Organization Fees; Student Activity Agency Account: 71:47

Culinary Arts Program in Public High Schools: 71:17A

Day care programs: 71:26A-D

Departmental Receipts: 44:53E½

Intergovernmental revolving fund; operating a multi- community yard waste processing or recycling

Outside consultants: 44:53G

Program; Acts 1993, ch. 179

Park and Recreation: 44:53D; fees collected in spring can be encumbered or reserved (93-37)

Tuition for foster care children and non-resident students 71:71F; 70:16D½ (for regional school districts)

Road machinery: 81:3

Rollback taxes: 61A: 13

Room Occupancy Excise, local option: 64G:3A; IGRs 85-209, 87-206, 87-227

Salary: Elected Town Officials: 41:108; (Elected to two offices): 268A:20; retroactive increases: 44:68; 44:33A

Sales Tax Exemptions-Motor Vehicles: 64H:6(u): both legs, both arms or one leg and one arm.

Sale/Purchase Land: (Abandonment rights in realty): 40:15

1. Disposition of Proceeds: 44:63

2. Lease/Sale: 40:3

3. Personal property (bylaw): 40:21(11)

4. Proceeds Sale Tax Foreclosure Land: certify to free cash: 59:23

5. Pro rata taxation land sold by other govt. or exempt entity: 59:2C

Pro rata/pro forma tax on land (real estate) sold by the city or town:44:63A

6. Tax Title Land: 60:77B

7. Tax possession: 44:63A

8. Unpaid taxes upon purchase of land by govt.: 59:72A

9. Unpaid taxes upon sale of land by govt.: 44:63A

Sales tax exemption: 64H:6(d)

Saturday office hours: 41:110A

SBAB (See School Building Assistance): 70B

Scholarship fund: 60:3C

School Building Assistance: 70B

SBAB temporary debt: 70B:13

School Committee (Serve without Compensation unless approved by city council or town meeting) 71:52

Schools:

1. Appropriation, line item autonomy: 71:34

2. Athletic Programs Funds: 71:47

3. Building Assistance: 70 App.; Ch. 151 §589 of 96 amended to extend time of temporary loans up to 5 years; kick in with SBAB reimbursement.

4. Charter School funding: 71:89; see C&T, V.8, no.7, 7/95

5. Concessions for food at school field; highest bidder: 71:71

6. Culinary Arts Revolving Fund (Regional School): 74:14B

7. Culinary Arts Public School: 71:17A

8. Debt; required principal payments on short-term school and design debt; 44:7(21&22); may defer principal on BAN's for up to 5 years for projects on DOE's building priority list; may also extend total term of borrowing by length of time has BAN's outstanding. Maximum term architectural services extended. See IGR 96-102

9. EEO Grants: 70A

10. Excess and deficiency fund: 71:16B½

11. Lease school facilities: short term, 71:71E; long term, 40:3; community school, 71:71C; regional school: 71:16(r)

12. Line Item Autonomy: 71:34

13. Lower assessment recertified: 71:16B

14. Lunch Fund: St.1948 Ch. 548
15. Non-resident student tuition revolving fund: 71:71F
16. Order materials prior to 7/1: 71:49A
17. Payment of Fee Programs: 71:47
18. Penalty for expending less than requirement: 70:11
19. Prepayment special needs tuition: 71:71D
20. Rental School Space: 71:16(r); 40:3; 71:71 (temporary rentals); 71:71E (monies received for rentals)
21. RSD warrant approval: 71, §16A; school committee may establish subcommittee of not less than three members for signing accounts payable warrants for release of checks; no similar provision for municipal schools.
22. RSD Budget: (St.1990 Ch. 356) (St.1991 Ch. 6 §22): 71:16B
23. RSD borrowing: 71: 16(d) or 16(n), depending on agreement 71:14D; any member of a RSD can veto a debt issue; affirmative votes of members are not strictly required. If a town takes no action for 60 days after being notified of the debt authorization, it has lost its chance to exercise its power to disapprove the debt.
24. RSD authorization to take or purchase land under 71:16(c) - only applies if acquisition funded with debt; see Acts 1978 Ch.538 §2
25. School Committee control of school buildings: 71:68
26. School tax rate 59:23C: repealed by St. 1990 Ch. 280
27. Stabilization Fund: 71:16G½
28. Student Activity Accounts: 71:47
29. Teacher salary: 71:40
30. Tuition for foster care children: 70:16D½
31. Transportation reimbursement: 71 §§7A, 7B; town meeting can contract outside school committee for transportation: 94-314
32. Tuition: non resident: 71:71F; regional school: 71:16D½
33. Waivers to education reform spending requirements and minimum local contributions; Ch. 151 §589 Acts of 1996; IGR 96-301

Seal: city/town 40:47; state 2:5; unauthorized use of a seal: 268:35; 93-607

Securitization, Tax Liens/Tax Titles & Receivables: 60:2C; Ch. 375 Acts of 1996

Selectmen

Investigation: 41:23B

Vacancy: 41:20-23; 39:11; 41:10

Warrant approval 41:52 Vacancy, see 41:56.

Senior Work Program: 59:5K; acts 1999 125:59

Semi-annual tax bills: 59:57; single bill: 90-12

Septic system owner exemption: (1) 59:5(53) (2) Open Space Bond Bill; Ch. 14 Acts 1996; Item 2200-9959 of Sec. 2 of Ch. 85 Acts 1994; homeowners title 5; leverage funds through Water Abatement Pollution Trust (3) EOCD grants Ch. 185 Acts 1994; 310 CMR 14.00 [Bulletin March 1996] 111:127B½; amended Ch. 151 §259 of 96 to provide that lien only to extent annual payment is due (94-208)

Set-off of money due when taxes or charges owed to town : 60:93

Settlement of Claims; requires appropriation or vote of town meeting: 92-1005

Sewer, Collection unpaid rates: 83:16A-16G

Increasing block rates of high volume users: MWRA 21:53A

Charges: 83:16

Sewer Rate Relief Fund; 29:2Z; to mitigate sewer rate increases due to debt obligations issued on or after 1/1/90; Ch. 127:227 of 99 (FY 2000 budget); bulletin 11/29/99

"shall" is a word of command and leaves no discretion in board to refuse to carry out statutory mandate Grant v. Alderman of Northampton 316 m 432

Shift: Tax Rate: 40:56; 58:1A See also Water/Sewer Debt Shift

Shut Off Gas & Electricity: 164:124, A,B,C

Signature: An application in 1936 by the trustees of a certain trust for an abatement of a real estate tax was not defective in the circumstances in that, at the place for signature "under the penalties of perjury" on the approved form, there appeared merely the typewritten words "Trustees of . . . [name of the trust]," without any signature in handwriting, if such words were placed there by the authority of the trustees.

Small Business Exemption: 59:5I  
 Small claims: 218:21-25; alternative to formal procedure for civil actions: Uniform Small Claims Rules  
 Small personal property accounts, local option 59:5(54); added by St. 200, c. 159, §114  
 Small tax amounts due: less than ten (\$10): 60:2  
 Snow Removal  
     Emergency procedures: 44:31D (requires selectmen's and finance committee's approval)  
     Prevailing wage does not apply to snow removal (DOS letter 10/19/99)  
     Private Ways: Snow Removal 40:6C, 6D)  
     Reporting to Department of Revenue Ch. 45 §4 of 96  
 Soldiers & Sailors Civil Relief Act: 50 U.S.C. app. §574; 80-206  
 Solid Waste Fund: 44:28C(f); landfill closure: 44:28C  
 Solid Waste Tipping Fees: 111:150A  
 Special Revenue Funds: Proceeds of specific revenue sources, other than special assessments, legally restricted to expenditure for specified purposes.  
 Special Warrant to Collect Taxes: 60:19 See Voluntary Payments  
 Spelling error in name of person assessed: 60:21  
 Stabilization Fund: 40:5B; Investments  
     Schools: 71:16G½  
 State aid withheld: 58:18F  
 State Employees Volunteer in Schools: St.1993 Ch. 71 §25  
 State House Notes: 44: 23-27A  
 State Owned Land: 58:13-17  
 State reimbursement public works projects (apply to debt): 44:53B  
 Statement to continue lien: (State Tax Form 291): 60:37A; to release, Form 292, Renunciation of Rights under Statement to Continue Municipal Lien  
 Student Activity Accounts: 71:47  
 Subdivision Control Laws: 41: 81K-81GG  
 Subscriptions (magazines and periodicals): 40:4 (detail eliminated)  
 Sundays: The general rule is that, in computing the time within which an act may or may not be done, if it exceeds one week, Sunday is included; but, if it is less than one week, Sunday is excluded. Stevenson v. Donnelly, 221 Mass. 161, 163.  
 Supplemental Assessments 59:2D; IGR 99-206  
 Surviving Spouse Exemption: 59:5(17); may be annually increased in amount not to exceed cost of living increase Consumer Price Index  
 Suspension of Payment for Public Improvement: 60:3B; applies only to a person who qualifies for tax exemption under Clause 17th; 87-518  
 Tailings: 200A:9; see Escheat  
 Tax  
     Bills: 60:3A  
     Certified amounts: collector: 60:37B; treasurer: 60:50B  
     Legal fee added (not to exceed \$500): 60:65  
     Liens: 60:37  
     Rate: 59:23  
     Title: 60:63; 59:70A  
 Taxation: must be "proportional and reasonable," Ch. 1, Sec. 1, Art. 4 and Art. 10 of the Declaration of Rights  
 Taxes (Actions to recover): 60:98: An action under this statute can only be maintained if the tax is wholly void: Sears v. Somerville, 363 Mass 756  
 Taxes Collection by Suit: 60:35,36: Collection by Distress or Seizure: 60:24  
 Taxes in Litigation: 60:37A, 60:95  
 Taxes not assessed after foreclosure rights redemption: 60:77  
 Tax Increment Financing: 23A, 40:59, 59:5(51)  
 Taxes Insufficient to cover cost of collection: 59:72  
 Tax List: 59:53 & 54  
 Taxpayer suit: 1 taxpayer: 44:59; 10 taxpayers: 40:53  
 Tax Sale: 60:37-51

1. Notice: 60:40
2. Conduct of sale: 60:43

Tax Rate, Certified by Commissioner of Rev.: 59:23  
Tax Rate Shift: 40:56; 58:1A  
Tax Recovery: 60:98  
Tax Taking & Foreclosure: 60:53-4; 60:64-76A

1. Assignments of tax titles: (91-480); 60:52
2. Attorney's fees: 60:65
3. Bankruptcy; 11 USC §362(b)(18); effective date 10/22/94; petition not a stay of the creation or perfection of a statutory lien for an ad valorem property tax if such tax becomes due after the filing of the petition.
4. Budget provision cost foreclosure: 60:50B
5. Certification subsequent years' taxes to tax title account: 60:61
6. Collector's certification amounts necessary: 60:37B
7. Contaminated site: 21E:2; in "definition of 'owner'"
8. Decree barring redemption: 60:69, 60:69A; one year
9. Disclaimer: (Issued by Collector, not Treasurer): 60:84
10. Easements, restrictions & covenants running with the land not subject to tax lien, survive foreclosure, 60:45; payment of money obligations under covenants, 60:77; Town of Milford v. Boyd, 434 Mass. 754 (condo lien is covenant running with land, but see 183A:6, making subordinate subject to tax lien)
11. Fees: 60:55
12. Foreclosure Petition: 60:65
13. Instrument of Taking: 60:54
14. Management of Lands Acquired for Taxes: 60:52
15. Notice: 60:53; no breakdown of costs in notice, but in instrument; 92-1028 (by publication or service)
16. Partial redemption: 60:76A; petition to partition in Land Court 60:76
17. Redemption. (Instrument of Redemption Form 441) 60:62
18. Rents: 60:53; Collector can take possession and collect rents
19. Taxes not assessed after foreclosure rights redemption: 60:77
20. Tax Possessions; Custodian 60:77B
21. Upon foreclosure, the tax title changed on books of account to a tax possession account; Form 486 check off final disposition of tax title.

Taxation of resource recovery facilities, landfills: 16:24A  
Technology Park Corporation: 40J; taxation 40J:4A  
Telegraph and Telephone Companies: 59:39  
Television: 166A: fees: 166A:9  
Temporary loans (refund, payment): 44:17  
Temporary Officer; city: 41:61A: town 41:40, 41:11  
Term of officers; 41:1, shall not exceed 5 years.  
TIF: 23A, 40:59, 59:5(51)  
Time-Shares: 183B; taxation and assessment: 183B: 3  
Tips; Gratuities: 92-744  
Town Collector: (88-307): 41:38A  
Town Manager Act: St.1968:753  
Town meeting: 39:9, 10  
Town Reports: 40:49; copy to state library 40:50; accountant copy to Director: 41:60  
Trailer (mobile home, manufactured home): 140:32G  
Transfer of Appropriations: 44:33B  
Transfer of land between municipal departments and purposes: 44:15A  
Transient Vendors Fees: 101:5  
Travel: formerly 40:5(34)  
Treasurer's Authority over Disbursement of Funds: 41:35

- Bond: 41:35
- Budget for Foreclosure: 60:50B
- County Treasurer's Authority: 35:10

- Investment: 44:55
- Removal: commissioner petition to superior court: 41:39B
- Treasurer
- Trust Funds
  - Commissioners: 41:45
  - Investment: 44:54
- Triennial Valuation: 40:56
- Trustee; assessment to: Dunham v Lowell (1909) 200 Mass 468; Assessors of Boston v Neal (1942) 311 Mass 192.
- Tuberculosis Hospitals, taxation: 58:17A
- Turnpike: 81A; taxes to lessees, 81A:14, 15 (air rights) & 16 (long-term)
- Unclaimed municipal monies; (88-228) tailings: 200A:9 See Escheat
- Uncollectible personal property taxes: 59:71; MVE: 60A:7; boat: 60A:7
- Unemployment payments: (89-568): 40:5E, 151A:14A(a)
- Unexpended loan balance: 44:20
- Uniform Procurement: 30B; amended 95 so real estate only subject full procurement if >\$25,000
- Unpaid bills: 44:64
- Urban Redevelopment Corporations: 121A;10 exemption from taxation
- Utility: 63:52A
- Vacancy town officer: 41:11, 41:40. Also, for selectmen to approve warrants, see 41:56.
- Vacation pay advances: 44:65
- Valuation Date: 59:2A
- Veterans
  - Exemption Increases: Ch. 88 §12 & seq. of the Acts of 1997
  - Residency local option one year provision: Ch. 110 §110 Acts of 1993.
- Veterans Services: 115
- Veto: Mayor: 43:54: cannot be taken up by Council for override for 7 days
- Voluntary Payments of Taxes: 60:19; Mere Volunteer Mary Sheehan v. Edith M. Sheehan 361 Mass. 196 (1972)
- Vote: 9/10 or 4/5 for unpaid bill previous year that may be legally unenforceable b/c insufficiency appropriation
- Voter Registration (special TM 10 days prior: 51:29; (annual) 51:26
- Wages (weekly & biweekly): 149:148
- Warrant Approval 41:52&56
- Warrant
  - Approval during absence of selectmen: 41:56
  - Bills: 41:56
  - Tax (form and contents): 59:55
  - Town meeting: 39:10
- Water
  - Assessments: 40:42G
  - Acquisition of land for water purposes: 40:39B
  - Charges lien: 40:42A
  - Collections/abatements: 40:42A-F
  - Rates: 41:69B: authorized to retain surplus revenue for future capital improvements.
- Water/Sewer Abatement: 59:5(52)
- Water/Sewer Charities: 40:42C; 83:16C; Winthrop v. Winthrop Housing Authority, 27 Mass. App. Ct. 645
- Water/Sewer Commission: 40N; Shut Off: 40N:9(d); amended Ch. 151 §197 to provide that water/sewer liens subordinate to city/town lien
- Water/Sewer Debt Shift: 59:21C(n); IGR 93-207 (Proposition 2½ Debt exclusion without ballot question)
- Water/Sewer Rate Relief Fund: 29:2Z
- Water Shut Off: 165:11A
- Water Rates
  1. Setting rates: 41:69B
  2. Collection of: 40:42A-42G
  3. Interest before commitment as part of tax: 40:21E
  4. Increasing Block Rates High Volume Users: 165:2B; descending unit rates prohibited: 40:39L

Wetland Protection Fees: 131:40; (See IGR 90-103, Ch. 287 §54 Acts 1989; Ch. 43 §218 Acts of 97- fees may be spend w/o appropriation; IGR 90-103)

Withholding

1. Licenses/permits delinquent taxpayers: 40:57
2. Refund for nonpayment of taxes: 60:93
3. Sums payable by Commonwealth to cities and towns: 58:20A

Work Program for Seniors: 59:5K; acts 1999 125:59

Year, beginning for charter purposes in cities: 43:15

Youth Commission: 40:8E

DLS